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The effect of Deffered Tax Assets, Tax Expense and Current Tax on Earnings Management

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Abstract

Research to analyze and test deferred tax assets, deferred tax expenses and current tax expenses on earnings management. This type of research is quantitative with an associative approach and secondary data sources in the form of annual reports. The population in the consumer goods sector manufacturing companies listed on the IDX during 2016-2021 was 81 companies. Obtained a sample based on purposive sampling technique of 9 companies for 6 periods or 54 observation data. To use the Eviews series 9 program with the panel data regression analysis method. The results of this study indicate that deferred tax assets, deferred tax expenses, and current tax expenses together have an effect on earnings management. deferred tax assets have no effect on earnings management, deferred tax expenses have a negative and significant effect, and current tax expenses have a positive and significant effect on earnings management.

INTRODUCTION

A company certainly wants to have a stable condition so as not to experience bankruptcy. Usually this is caused by several groups of people who have an interest in the company. This person or group can be called a stakeholder. Therefore, every company needs earnings management to anticipate this and many company managers use this to avoid fraud. So that the company can find out the company's financial health periodically. The definition of profit according to PSAK 46 2018, namely accounting profit is net profit during one period before deducting

tax expenses. According to (Ardhianto, 2019) "Profit is the excess of total revenue over total expenses, also called net income or net earning."

Earnings management is used to make good financial statements. The existence of good finances, of course, investors are interested in buying shares in the company because it is considered to have good performance. According to (Santana & Wirakusuma, 2016) Earnings management is a deliberate process, with the limitations of financial accounting standards to direct earnings reporting at a certain level. The definition of profit according to PSAK 46 2018, namely accounting profit is net profit during one period before deducting tax expenses.

Earnings management relates to the selection of accounting methods by managers in financial reporting to increase earnings or decrease earnings to suit the interests of managers or the interests of the company and the parties involved in the contract (Kanakriyah et al., 2017). There are two perspectives in understanding manager behavior on earnings management practices, namely the opportunistic behavior perspective and the efficient contracting perspective (Ghazali et al., 2015). This explanation is in line with the agency theory perspective that can explain manager behavior on earnings management practices. The working relationship between company owners or principals and managers or agents in an organization tends to cause agency conflicts (Panda & Leepsa, 2017).

In PSAK No. 46 revised 2017 deferred tax assets are the amount of income tax recoverable in future periods as a result of deductible temporary differences and remaining compensation losses. Deferred tax assets that are enlarged by management are motivated by the provision of bonuses and political burdens on the size of the company so that management is motivated to carry out earnings management, if the amount of deferred tax assets is greater, the higher the indication of management doing earnings management.

Deferred Tax Expense According to (Hartnanto, 2013) deferred tax expense is an expense arising from temporary differences between accounting profit (profit in financial statements for external parties) and fiscal profit (profit used as the basis for tax calculation). Deferred tax expense is regulated in the statement of financial accounting standards (PSAK) No. 46 concerning income tax accounting. Deferred tax expense is categorized based on temporary differences and permanent differences.

According to (Waluyo, 2016), the current tax expense is the amount of income tax payable on taxable income in the current period. Current tax expense is the income tax expense calculated based on the tax rate multiplied by taxable income. Mills (2001) in (Rahmi, 2013) revealed that due to the difference between accounting profit and taxable income calculated by the company, it reflects the level of manager policy in manipulating profits to be higher. Current tax expense that is not paid.

The phenomenon of earnings management that occurs in large Indonesian companies, at PT Tiga Pilar Sejahtera Food or TPS AISA there are differences in internal information with the audited 2017 financial statements that have several important points, including the first, there are irregularities in overstatement of Rp 4 trillion in accounts receivable, inventory and fixed assets of Rp 662 billion and sales of Rp 329 billion in the food EBITDA entity. Secondly, there is an alleged flow of funds amounting to Rp 1.78 trillion with various schemes from the AISA Group to parties who are allegedly affiliated with the old management. The third is related to relationships and transactions with affiliated parties, adequately to relevant stakeholders (kontan.co.id) no disclosure was found (Source CNBC).

The case above is a case related to the presentation of financial statements (Financial Report) that perform earnings management actions. From this phenomenon, it can be indicated that management practices earnings management because there are motivations that drive it. The company's financial statements reflect the level of management achievement in managing the company.

From the background description above, in this way the researcher formulates the research hypothesis as follows:

H_1 : It is suspected that deferred tax assets, deferred tax expenses and current tax expenses simultaneously affect earnings management.

H_2 : It is suspected that deferred tax assets affect earnings management.

H_3 : It is suspected that deferred tax expense affects earnings management.

H_4 : It is suspected that current tax expense affects earnings management.

METHODS

The type of data used in this research is quantitative method using secondary data. According to (Sugiyono, 2017), associative quantitative research is a study with the aim of knowing the relationship between two or more variables.

Quantitative method is a research method based on the philosophy of posotivism, which is used to research on certain populations or samples, data collection using research instruments, quantitative or statistical data analysis, which aims to test hypotheses (Sugiyono, 2017). In this study processed using Eviews 9. The definition of operational variable is as follows:

1. Agency Theory

Agency theory shows the relationship between principal (owner) and agent (management). Owners or shareholders delegate their authority to management to manage the company. Owners are assumed to be only interested in the financial returns obtained from their investment in the company. Meanwhile, management is assumed to receive satisfaction not only from financial compensation but also from other additions involved in financial relationships. In accordance with these assumptions, managers will take policies that benefit themselves before providing benefits to shareholders (Mettawidya, 2015).

The usual way done by management is to engineer financial statements by beautifying earnings or what is commonly known as earnings management. Some of the objectives of management doing earnings management are avoiding losses, reporting a decrease in profit, avoiding failing to meet or beat analyst forecasts, and invoke an earnings big bath (Zulaikha Suranggane, 2007 in Timuriana et al., 2015). The greater the current tax burden of a company, the smaller the profit the company gets so that the greater the opportunity for a company to carry out Earnings Management. Earnings management practices cannot be separated from agency theory (Lesmana et al., 2020). Earnings management arises as a result of agency problems that occur due to misalignment between shareholders and company management, both in terms of opinions, portions, and interests (Agustina et al., 2018).

2. Earnings Management

According to (Sulistyanto, 2014), earnings management is actually an attempt to engineer the numbers in the financial statements by playing with the accounting methods and procedures used by earnings management companies. This research is based on the formula used by (Aditama & Purwaningsih, 2016), which is as follows:

$$\Delta E = \frac{Ei\text{t} - Ei\text{t} - 1}{MVEt - 1}$$

3. Deferred Tax Assets

Deferred tax assets are assets that occur when temporary differences cause positive corrections that result in the tax burden according to commercial accounting being less than the tax burden according to the tax law. In this study, deferred tax assets as an independent variable are measured by changes in the value of deferred tax assets at the end of period t with t-1 divided by the value of deferred tax assets at the end of period t (Hakim, 2015). Formula as follows:

$$APTit = \frac{\Delta \text{ Deferred Tax Assets t}}{\text{Deferred Tax Assets t} - 1}$$

4. Deferred Tax Expense

Deferred tax expense is an expense arising from temporary differences between accounting profit (i.e. profit in the financial statements for the benefit of external parties) and fiscal profit (profit used as the basis for tax calculation). Deferred Tax Expense Formula:

$$DTE = \frac{\text{Deferred Tax Expense it}}{\text{Total Asset t} - 1}$$

5. Current tax expense

Current tax expense is the amount of income tax payable on taxable income in one period. Current tax is the amount of tax that must be paid and calculated by the taxpayer based on taxable income multiplied by the tax rate, then reported in the Tax Return (SPT) in accordance with applicable tax laws and regulations. The amount is calculated from taxable income that has previously taken into account the existence of both permanent differences and time differences, multiplied by the applicable tax rate. The current tax expense referred to in the study is measured using a ratio scale, and is obtained from the current tax expense in a certain financial reporting period divided by the total assets of the previous period. The measurement of this variable refers to research (Amanda & Febrianti, 2015). Current tax expense for the current period is calculated with the formula:

$$BPK = \frac{\text{current tax expense for the period t}}{\text{Total Asset period t} - 1}$$

RESULTS AND DISCUSSION

Descriptive Analysis

Descriptive statistic analysis is used to determine the description of a data seen from the maximum value, minimum value, average value (mean), median value (median) and standard deviation value.

Table 1. Descriptive Analysis

	ML	APT	DTE	BPK
Mean	0.009115	-0.031154	0.009252	0.032614
Median	0.004526	-0.015331	0.007723	0.030151
Maximum	0.154242	0.781893	0.035988	0.065619
Minimum	-0.081790	-1.722471	7.78E-06	0.004577
Std. Dev.	0.031649	0.459255	0.008679	0.014954
Skewness	1.759107	-1.353320	1.592498	0.174308
Kurtosis	11.10990	6.250516	5.476802	2.243108
Jarque-Bera	175.8338	40.25644	36.62718	1.562443
Probability	0.000000	0.000000	0.000000	0.457847
Sum	0.492196	-1.682315	0.499595	1.761142
Sum Sq. Dev.	0.053087	11.17849	0.003992	0.011852
Observations	54	54	54	54

Sumber: *Output* Eviews Series 9

1. Based on the processed data in table 1 above, it is known that the Profit Management variable, which is proxied by changes in profit, is known to have a maximum value of 0.154242, namely PT. Tunas Baru Lampung Tbk in 2016, while the minimum value of Profit Management is -0.081790 namely PT. Kino Indonesia Tbk in 2020. The median value of Earnings Management is 0.004526, the mean value of Earnings Management is -0.009115, while the standard deviation value of Earnings Management is 0.031649.
2. The variable of Deferred Tax Assets proxied by CAPT is known to have a maximum value of 0.781893, namely PT Siantar Top Tbk in 2017, while the minimum value of Deferred Tax Assets is -1.722471, namely PT. Tunas Baru Lampung Tbk in 2019. The median value of Deferred Tax Assets is -0.015331, the mean value of Deferred Tax Assets is -0.031154, while the standard deviation value of Deferred Tax Assets is 0.459255.
3. The deferred tax expense variable proxied by DTE obtained the maximum result of 0.035988, namely PT. Tunas Baru Lampung Tbk in 2020, while the minimum value of Deferred Tax Expenses is 0.000008, namely PT. Kalbe

Farma Tbk in 2018. The median value of Deferred Tax Expenses is 0.007723, the mean value of Deferred Tax Expenses is 0.009252, while the standard deviation value of Deferred Tax Expenses is 0.008679.

4. The Current Tax Expense variable proxied by BPK obtains the maximum result of 0.065619, namely PT Indofood CBP Sukses Makmur Tbk in 2020, while the minimum value of the Current Tax Expense is 0.004577, namely PT. Kino Indonesia Tbk in 2020. The median value of the Current Tax Expense is 0.030151, the mean value of the Current Tax Expense is 0.032614, while the standard deviation value of the Current Tax Expense is 0.014954.

Classic Assumption Test

Before analyzing panel data regression, it is necessary to test several classical assumptions used, namely normality, multicollinearity, autocorrelation and heteroscedasticity which in detail can be explained as follows:

Normality Test

The normality test aims to test whether in the regression model the independent variables and the dependent variable both have a normal distribution or not (Ghozali & Dwi, 2013).

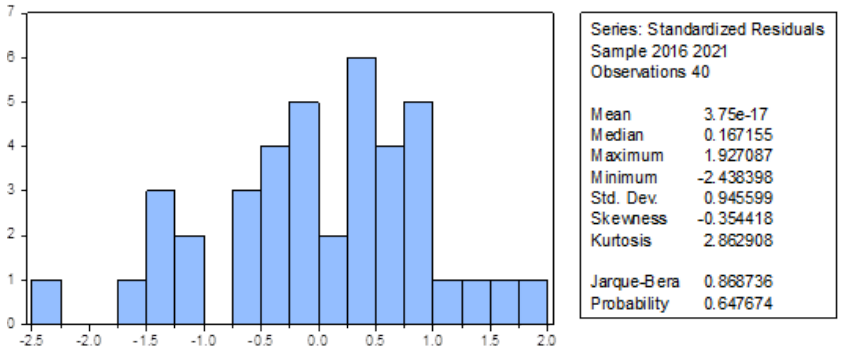

Figure 1. Normality Test

It is known that the probability value is 0.647674, greater than the significance level of 0.05. It can be concluded that the data is normally distributed.

Multicollinearity Test

According to (Ghozali & Dwi, 2018), the multicollinearity test aims to test whether the regression model found a correlation between independent variables. A good regression model should not have a correlation between the independent

variables.

Table 2. Multicollinearity Test

	APT	DTE	BPK
APT	1.000000	-0.252961	-0.000867
DTE	-0.252961	1.000000	-0.345002
BPK	-0.000867	-0.345002	1.000000

Source: *Output* Eviews Series 9

It is known that the value of each independent variable, namely Deferred Tax Assets (APT), Deferred Tax Expenses (BPE), and Current Tax Expenses (CPC) has a value of less than 0.90, meaning that the data does not occur multicollinearity problems.

Heteroscedasticity Test

Heteroscedasticity test is used to test whether the regression model occurs inequality of residual variance from one observation to another (Ghozali & Dwi, 2013). The way to test the presence or absence of heteroscedasticity using the white test is done by regressing all independent variables on their squared error values.

Table 3. Heteroscedasticity Test

Heteroskedasticity Test: White			
F-statistic	1.710709	Prob. F(9,44)	0.1152
Obs*R-squared	13.99756	**Prob. Chi-Square(9)**	**0.1224**
Scaled explained SS	61.34311	Prob. Chi-Square(9)	0.0000

Sumber: *Output* Eviews Series 9

Based on the results of processing the white test data in the table above, it is known that the Prob. Chi-Square 0.1224 > 0.05. It can be concluded that the data not have heteroscedasticity problems.

Autocorrelation Test

The Autocorrelation test is used to test whether the regression model finds a correlation between confounding errors in period t-1 (previous). If there is a correlation, it is called a correlation problem. Testing for autocorrelation symptoms can be done with the Durbin-Waston test

Table 4. Autocorrelation Test

R-squared	0.061417	Mean dependent var	-6.95E-18
Adjusted R-squared	-0.036352	S.D. dependent var	0.030797
S.E. of regression	0.031352	Akaike info criterion	-3.982629
Sum squared resid	0.047182	Schwarz criterion	-3.761631
Log likelihood	113.5310	Hannan-Quinn criter.	-3.897399
F-statistic	0.628184	**Durbin-Watson stat**	**2.000217**
Prob(F-statistic)	0.679046		

Source: *Output* Eviews Series 9

It is known that the Durbin-Watson stat value is 2.000217, in accordance with the decision-making guidelines above that the D-W number between 1.55 and 2.46 means there is no autocorrelation. It can be concluded that the data does not have autocorrelation problems.

Panel Data Regression Analysis

To examine whether there is a causal relationship between the independent variables or to examine how much influence Deferred Tax Assets, Deferred Tax Expenses and Current Tax Expenses have on the dependent variable, namely Earnings Management.

Table 5. Panel Data Regression Analysis

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.000352	0.016959	0.020751	0.9835
APT	0.006175	0.008710	0.708952	0.4823
DTE	-4.420613	1.206851	-3.662932	0.0007
BPK	1.528608	0.413781	3.694243	0.0006

Source: *Output* Eviews Series 9

Based on the results of a simple analysis on the panel data regression purchasing table as follows:

ML = 0.000352 + 0.006175APTit - 4.420613DTEit + 1.528608BPKit + e

From the results of the panel data regression equation above, it can be concluded as follows:

1. The constant value in this study is 0.000352. This can be interpreted that if the independent variables, namely deferred tax assets, deferred tax expenses and current tax expenses, are considered constant or have a value of 0, then the effect on earnings management as the dependent variable is 0.000352.

2. The coefficient value of deferred tax assets is 0.006175. This means that if the deferred tax asset variable increases by 1 unit, then earnings management will increase by 0.006175. Conversely, if the deferred tax asset variable decreases by one unit, earnings management will decrease by 0.006175.
3. The coefficient value of deferred tax expense is -4.420613. This means that if the deferred tax expense variable increases by 1 unit, earnings management will decrease by -4.420613. Conversely, if the deferred tax expense variable decreases by 1 unit, earnings management will increase by 0.006175.
4. The coefficient value of current tax expense is 1.528608. This means that if the current tax expense variable increases by 1 unit, then earnings management will increase by 1.528608. Conversely, if the current tax expense variable decreases by 1 unit, earnings management will decrease by 0.006175.

Determination Coefficient

The Coefficient of Determination (Adjusted R^2) essentially measures how far the model's ability to explain variations in the dependent variable (Ghazali, 2013 in Vebriana, 2018).

Table 6. Determination Coefficient

R-squared	0.450414	Mean dependent var	0.009115
Adjusted R-squared	**0.306475**	S.D. dependent var	0.031649
S.E. of regression	0.026357	Akaike info criterion	-4.241070
Sum squared resid	0.029176	Schwarz criterion	-3.799073
Log likelihood	126.5089	Hannan-Quinn criter.	-4.070609
F-statistic	3.129201	Durbin-Watson stat	2.025767
Prob(F-statistic)	0.003677		

obtained the coefficient of determination (Adjusted R2) is 0.306475 or 30.65%. This means that the ability of the independent variables, namely Deferred Tax Assets, Deferred Tax Expenses, and Current Tax Expenses, to influence the dependent variable, namely Earnings Management, is 30.65%, while the remaining 69.35% is explained by other variables not included in this study.

Hypothesis Test

According to (Sugiyono, 2017), hypothesis testing is a temporary answer to the problem formulation. Because of its temporary nature, it needs to be proven true through empirical data collected. Hypothesis testing aims to detect whether the conclusions on the sample can apply to the population.

Simultan Test

Table 7. Simultan Test

R-squared	0.450414	Mean dependent var	0.009115
Adjusted R-squared	0.306475	S.D. dependent var	0.031649
S.E. of regression	0.026357	Akaike info criterion	-4.241070
Sum squared resid	0.029176	Schwarz criterion	-3.799073
Log likelihood	126.5089	Hannan-Quinn criter.	-4.070609
F-statistic	**3.129201**	Durbin-Watson stat	2.025767
Prob(F-statistic)	**0.003677**		

Source: *Output* Eviews Series 9

Based on the results of the processing data in table above, it can be seen that the Fcount is 3.13 and the Ftable is 2.79 in the position df quantifier (df1) = k-1 = 4-1 = 3 and df denominator (df2) = n-k = 54-4 = 50 with α = 0.05. If these two F values are compared, it will be seen that the Fcount value obtained is greater than Ftable, namely 3.13 > 2.79, with a probability value of 0.003677 <0.05. So it can be concluded that the independent variables namely deferred tax assets, deferred tax expense, and current tax expense simultaneously or jointly affect the dependent variable, namely earnings management.

Parsial Test

Table. 8. Parsial Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.000352	0.016959	0.020751	0.9835
APT	0.006175	0.008710	**0.708952**	**0.4823**
DTE	-4.420613	1.206851	**-3.662932**	**0.0007**
BPK	1.528608	0.413781	**3.694243**	**0.0006**

Source: *Output* Eviews Series 9

In this test it is known that the first equation obtained by the value of tcount in regression shows the effect of deferred tax assets, deferred tax expense, current tax expense and earnings management, it can be seen that the degrees of freedom (df) = n-k = 54-4 = 50 for the number of samples (n) = 54 with a significant level α = 0.05 so that a table value of 2.00856 is obtained. Based on the results of the data in table 4.15 above, the following explains the effect of the independent variables, namely tax planning and deferred tax assets on the dependent variable, namely earnings management:

1. Based on the processed data in table 4.15 above, it can be seen that for testing deferred tax assets (X1) on earnings management (Y) the t value is 0.708952 while the t table value is 2.00856, so t count < t table (0.708952 < 2.00856). Furthermore, to see the significance value can be seen from the prob value. 0.4823 with a significance level of 0.05, this result indicates that the prob. greater than the significance level of 0.05, namely 0.4823 > 0.05. It can be concluded that partially deferred tax has no effect on earnings management or H0 is accepted and H1 is rejected. The results of this study are in line with research conducted by (Riyanda & Ruhiyat, 2021) and (Faqih & Sulistyowati, 2021), stating that deferred tax assets have no effect on earnings management. In this case, the deferred tax assets have no effect on earnings management because the additional amount of deferred tax assets identifies that the profit according to fiscal is greater than the profit according to accounting for temporary differences which can actually make the recorded tax expense greater in that period. The greater tax experienced in that period makes the company's profit low and can result in the company experiencing losses due to the large tax burden and net profit is not maximized.
2. Based on the results of data processing in table 4.15 above, it can be seen that for testing deferred tax expense (X2) on earnings management (Y) the t count value is 3.662932 while the t table is 2.00856, so t count > t table (3.662932 > 2.00856). Furthermore, to see the significance value can be seen from the prob value. 0.0007 with a significance level of 0.05, this result indicates that the prob. smaller than the significance level of 0.05, namely 0.0007 <0.05. It can be concluded that deferred tax expense partially has a negative and significant effect on earnings management or H0 is rejected and H2 is accepted. This study is in line with previous research conducted by (Putra & Kurnia, 2019), stating

that deferred tax expense has a negative effect on earnings management. This means that the smaller the profit earned by the company, the greater the opportunity for the company to carry out earnings management. (Septianingrum et al., 2022). However, in contrast to research conducted by (Perdana, 2021) and (Baraja et al., 2019), it states that deferred tax expense affects earnings management. This shows that the size of the deferred tax burden can be used to predict companies in carrying out earnings management carried out by managers in order to avoid losses or decreases in profits.

3. Based on the results of sport data in table 4.15 above, it can be seen that for testing the current tax burden (X3) on earnings management (Y) the t count is 3.694243 while the t table is 2.00856, so t count < t table (3.694243 < 2.00856). Furthermore, to see the significance value can be seen from the prob value. 0.0006 with a significance level of 0.05, this result indicates that the prob. smaller than the significance level of 0.05, namely 0.0006 <0.05. It can be concluded that partially the current tax burden has a positive and significant effect on earnings management or H0 is rejected and H3 is accepted. This research is in line with previous research conducted by (Amanda & Febrianti, 2015) current tax expense is able to detect the possibility of companies doing earnings management because current tax expense considers taxable income which is the result of reconciling time differences as well as fixed differences to profit according to accounting. In conditions where the current tax expense is large, earnings management is carried out with the aim of reducing the tax burden. Therefore, if the company has a large amount of tax expense in the current year, the company management practices earnings management so as to reduce the tax burden. However, the results of this study differ from previous research conducted by (Wijaya et al., 2017) and (Anjani & Malik, 2015), stating that current tax expense has no effect on earnings management. Fiscal correction on current tax expense there are differences in treatment between accounting standards and tax regulations. However, these differences do not provide opportunities for managers to carry out earnings management because the current tax expense is charged based on taxable income multiplied by the corporate income tax rate. But each company's corporate income tax rate can be different.

CONCLUSION

Based on the test results and discussion described in the previous chapter, the following can be concluded:

1. Deferred tax assets, deferred tax expenses and current tax expenses together affect earnings management.
2. Deferred tax assets have no effect on earnings management.
3. Deferred tax expense affects earnings management.
4. Current tax expense affects earnings management.

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